

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]**

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 01/2021-Central Excise

New Delhi, the 1st February, 2021

G.S.R.....(E). – In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 11/2017-Central Excise, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 793(E), dated the 30th June, 2017, namely:-

1. In the said notification, in the TABLE,-
 - (i) against Sl. No. 2, -
 - (a) in column (4), for the entry against item (i) of column (3), the entry “Rs. 1.40 per litre” shall be substituted;
 - (b) in column (4), for the entry against item (ii) of column (3), the entry “Rs. 2.60 per litre” shall be substituted;
 - (ii) against Sl. No. 3, -
 - (a) in column (4), for the entry against item (i) of column (3), the entry “Rs. 1.80 per litre” shall be substituted;
 - (b) in column (4), for the entry against item (ii) of column (3), the entry “Rs. 4.20 per litre” shall be substituted;
 - (iii) for Sl. No. 4 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)
“4.	2710	5% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 95% motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 5% ethanol on which the appropriate central tax, State tax, Union territory tax or integrated tax, as the case	Nil”;

		maybe, have been paid; and (ii) conforming to the Bureau of Indian Standards specification 2796.	
--	--	---	--

(iv) for Sl. No. 5 and the entries relating thereto, the following Sl. Nos. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)
“5.	2710	10% ethanol blended petrol that is a blend, - (i) consisting, by volume, of 90% Motor spirit, (commonly known as petrol), on which the appropriate duties of excise have been paid and of 10% ethanol on which the appropriate central tax, State tax, Union territory tax or integrated tax, as the case maybe, have been paid and; (ii) conforming to the Bureau of Indian Standards specification 2796.	Nil
5A.	2710 12 42	20% ethanol blended petrol that is a blend, - (a) consisting, by volume, of 80% motor spirit (commonly known as petrol), on which the appropriate duties of excise have been paid and, of 20% ethanol on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and (b) conforming to the Bureau of Indian Standards specification 17021.	Nil
5B.	2710 12 49	15% methanol blended petrol that is a blend, - (a) consisting of motor spirit (commonly known as petrol), on which the appropriate duties of excise have been paid and of methanol and co-solvents on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case may be, have been paid; and	Nil”;

		(b) conforming to the Bureau of Indian Standards specification 17076.	
--	--	---	--

- (v) for Sl. No. 6 and the entries relating thereto, the following Sl. No and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)
“6.	2710	High speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetable oils, commonly known as bio - diesels, up to 20% by volume, that is, a blend, consisting 80% or more of high speed diesel oil, on which the appropriate duties of excise have been paid and, up to 20% bio - diesel on which the appropriate Central tax, State tax, Union territory tax or Integrated tax, as the case maybe, have been paid.	Nil”;

- (vi) against Sl. No. 10, for the entries in column (2), the entries “2710 12 41, 2710 12 90” shall be substituted.

2. In the said notification, the Explanation shall be numbered as Explanation 1 thereof and after Explanation 1, as so numbered, the following Explanation shall be inserted, namely:-

“*Explanation 2:* For the purposes of goods described in column (3) against serial numbers 4,5,5A,5B and 6 of the Table:-

(a) appropriate duties of excise shall mean the duties of excise as leviable under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), the additional duty of excise leviable under section 112 of the Finance Act, 2018 (13 of 2018), the special additional excise duty leviable under section 147 of the Finance Act, 2002 (20 of 2002) and the additional duty of excise (Agriculture Infrastructure and Development Cess) leviable under clause 116 of the Finance Bill, 2021 (15 of 2021), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law, read with any relevant exemption notification for the time being in force;

(b) “appropriate Central tax, State tax, Union territory tax and Integrated tax” shall mean the Central tax, State tax, Union territory tax and Integrated tax as leviable under the Central Goods and Services Tax Act, 2017 (12 of 2017), the State Goods and Services

Tax Act of the State concerned, the Union Territory Goods and Services Tax Act, 2017(14 of 2017) and the Integrated Goods and Services Tax Act, 2017(13 of 2017).”

3. This notification shall come into force on the 2nd February, 2021.
4. Nothing contained in this notification shall apply to the goods manufactured on or before the 1st February, 2021 and cleared on or after the 2nd February, 2021.

[F.No.334/02/2021-TRU]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note. - The principal notification No. 11/2017-Central Excise, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 793(E), dated the 30th June, 2017 and last amended *vide* notification No.19/2018-Central Excise dated 31st December,2019, *vide* number G.S.R. 980 (E), dated the 31st December, 2019.